## --- 2/11th Pound - Series “C” - 252 x 15 mm. - scanned at 67% scale ---

The catalogue lists the 2/11th pound strips as follows:

**RP-922** - 2/11th pound, *fine roulette*, with 4 mm. blue control numbers

**RP-955** - 1/5th pound *fine roulette*, overprinted **2-11** by Imperial Tobacco for the June 1940 Budget
**RP-970** - 1/5th pound *fine roulette*, black mimeograph 2/11 by Macdonald Tobacco for 1940 - *without controls*
**RP-971** - 1/5th pound *fine roulette*, violet mimeograph 2/11 by Macdonald Tobacco for 1940 - *without controls*
**RP-1029** - 1/5th pound *fine roulette*, overprinted **2-11** and TWO ELEVENTHS **/ LB.** TOBACCO by BABN for 1940

Lee Brandom listed no overprints or surcharges on the 2/11th pound Series “C” strip. In all probability production of the 2/11th pound package terminated after a brief run in 1940.

---

## --- 2/11 Provisional overprints of 1/5th pound - for the 1940 Budget ---

When the Budget of June 23rd 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound the companies in an effort to maintain unchanged price levels reduced the 1/5th pound package to 2/11th pounds.

On July 1st 1940 the Province of Quebec, abrogating all previous provincial tobacco taxes, had enacted a flat 10% tobacco tax. It is possible that this 2/11th pound package was intended for sale in Quebec, while the larger 1/5th pound package was sold in the other provinces. It is interesting to note that none of these 2/11th pound strips bears a cancellation by an Ontario tobacco manufacturer.

Probably for 1940 sale in Quebec, “Imperial Tobacco”, Montreal, overprinted **RP-924** (the 1/5th pound *fine roulette* strip) with a central 6 mm. black Gothic **2-11**, a 4 mm. Gothic **2/11** fraction at each side, plus five 11mm. black horizontally stacked *killer lines* at the ends, as the company provisional **RP-955**. The control numbers naturally match the 1/5th pound sequence.

**RP-955 - 2-11** on 1/5th pound, *fine roulette*, control **3927324**
Coded **6-10D / AKC** by “Imperial Tobacco”, Montreal, in July 1940

| | | | |
|---|---|---|---|
| ***3927324*★** | 07/40 | RP-955 | **2-11** on 1/5th pound, *fine roulette*, coded **6-10D / AKC** |

---

Also for the June 1940 Budget, BABN overprinted control-free *fine roulette* sheets of **RP-924** with a central dark blue Roman 7½ mm. **2/11**, a 2 mm. Gothic **2/11** fraction on the left end, and a Gothic 2 and 2 ½ mm. inscription TWO ELEVENTHS **/ LB.** TOBACCO in the control panel, plus six vertical *killer bars* at each end |||||| as the BABN provisional **RP-1029**.

**RP-1029 - 2/11** on 1/5th pound, *fine roulette*, without control numbering
Coded **7-13D / AKC** by “B. Houde & Grothe”, Quebec City, in July 1940

| | | | |
|---|---|---|---|
| No controls★ | 07/40 | RP-1029 | **2/11** on 1/5th pound, *fine roulette*, coded **7-13D / AKC** |
| No controls | 08/40 | RP-1029 | **2/11** on 1/5th pound, *fine roulette*, coded **6-10D / BKC** |

---

At this same time for the June 1940 Budget, “Macdonald Tobacco”, Montreal, mimeographed control-free *fine roulette* sheets of **RP-924** in black ink with a central 13 mm. thin Gothic 2/11, an elite typewritten 2/11 fraction (*on the right end*), plus two parallel close spaced 25 mm. horizontal *killer lines* at both ends, as the “Macdonald Tobacco” provisional overprint **RP-970**.

**RP-970** - 2/11 on 1/5th pound, *fine roulette*, without control numbering
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal - scanned at 67% scale

No controls★ RP-970 2/11 mimeograph on 1/5th pound, *fine roulette*, rollered **1-10-D**

Still later in 1940, “Macdonald Tobacco” mimeographed the control-free *fine roulette* 1/5th pound **RP-924** in ***violet ink*** with a central 13 mm. thin Gothic 2/11, an elite typewritten 2/11 fraction (*at both ends*) plus two parallel close spaced 25 mm. horizontal *killers* at each end as the variant “Macdonald Tobacco” provisional overprint **RP-971**.

**RP-971** - 2/11 on 1/5th pound, *fine roulette*, without control numbering
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal - scanned at 67% scale

No controls★ RP-971 2/11 on 1/5th pound, *fine roulette*, rollered **1-10-D**

“Macdonald Tobacco” on occasion early during the war years made use of strips which were *control-free*. How these were obtained from Ottawa is an open question. Undoubtedly BABN was very busy with war related printing.

In general, judging from the Macdonald mimeographed overprinted cigarette stamps the ***black*** mimeograph was the first to be printed, with the ***violet*** mimeograph following in time, although occasionally on the tobacco strips this colour-order seems to be reversed. Unfortunately the above strips are undated and control-free. It seems to me that the ***black*** mimeographs were made using *on-hand* strips (purchased pre-Budget) and thus the product was added *excise duty payable* when delivered for consumption, while the ***violet*** mimeographs were made on strips purchased post-Budget, and thus the tobacco was added *excise duty paid* when delivered for consumption.

---

It stands to reason that Ottawa would have to account for all of the sheets printed in any denomination. They could not just send out strips to manufacturers without running a total. Even though the preceding 2/11th pound overprints were *control-free*, a count had to be kept, and the total of these *control-free* sheets was added to the beginning of the definitive 2/11th pound control sequence. Judging by the initial control numbers on **RP-922** it would seem that about 200,000 *overprinted control-free* copies were prepared.

---

## --- 2/11th Pound - the definitive Series “C” - 252 x 15 mm. - 1940 ---

The definitive *fine roulette* 2/11th pound **RP-922** was probably released for use late in 1940 however these *undated* examples are simply roller cancelled by “Macdonald Tobacco”, Montreal. The hidden letters are “B-I”, which indicate that the actual die had been prepared around 1936.

**RP-922** - 2/11th pound, *fine roulette*, control **0254856**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

| | | |
|---|---|---|
| **0204169** | RP-922 | 2/11th pound, fine roulette, rollered **1-10-D** |
| **0254856** ★ | RP-922 | 2/11th pound, fine roulette, rollered **1-10-D** |
| **0546149** | RP-922 | 2/11th pound, fine roulette, rollered **1-10-D** |
| **0579999** | RP-922 | 2/11th pound, fine roulette, rollered **1-10-D** |

---

**--- Note:** ***apparently this is the final control numbering of the 2/11th Pound sequence*** ---

The control numbers on the 2/11th pound strip have run through the introductory sequences from **0000001** to **0579999** - so at this point the 2/11th pound total is 579,999 strips.

Note: the introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

---

File path is [ c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 2-11 pound - 255 mm ],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 28th 2013 - JBH